

## EXHIBIT 140

### MODEL LETTER NOTIFYING PROVIDER OF ACCEPTANCE OF ALLEGATION OF COMPLIANCE

(NOTE: The language provided below should be changed appropriately for surveys conducted by CMS.)

#### IMPORTANT NOTICE - PLEASE READ CAREFULLY

(Date)

Nursing Home Administrator Name

Facility Name

Address

City, State, ZIP Code

Dear (Nursing Home Administrator):

On (date) a survey was conducted at your facility. You have alleged that the deficiencies cited on that survey have been corrected. We are accepting your allegation of compliance and presume that you achieved substantial compliance on (date certain or earlier alleged by provider, if applicable). Based on this presumed compliance, we are not forwarding to the (Centers for Medicare & Medicaid Services Regional Office and/or the State Medicaid Agency) our recommendation that the remedies we indicated in our letter to you of (date of initial notice) be imposed at this time.

We will be conducting a revisit of your facility to verify that substantial compliance has been achieved and maintained. We will certify your facility in compliance effective (date of presumed compliance), if we find that your facility is in substantial compliance at the time of the revisit. If we find that your facility has failed to achieve or maintain substantial compliance, we will recommend that the following remedy(ies) be imposed:

[ ] Remedy(ies) recommended in the initial letter, effective on (presumed date of receipt of this notice + 15 days, except in the case of State monitoring). (If a CMP was recommended in the initial letter for serious noncompliance, please include the range of penalty amounts from which the per day amount would be chosen; the effective date for accrual which would be the last day of the survey; and the fact that the CMP would continue to accrue until the facility comes into substantial compliance or is terminated from participation.)

If you have any questions concerning the instructions contained in this letter, please notify (name) at (address and telephone).

Sincerely yours,

(Signature)

(Name and Title)